

**U.S. DEPARTMENT OF EDUCATION**

**NATIONAL CENTER FOR EDUCATION STATISTICS**

**The National Public  
Education Financial Survey**

**Fiscal Year 2002**

NAME OF STATE	NAME OF PERSON PREPARING THIS REPORT	TELEPHONE NUMBER (Include area code, extension)

RETURN COMPLETED FORM TO:

Bureau of the Census  
ATTN: Governments Division  
Washington, DC 20233-6800

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CERTIFICATION: I hereby certify that to the best of my knowledge and belief, the data reported in sections I-XV below constitute a true and full report of revenues, expenditures and student attendance during the regular school year and for summer school for the public elementary and secondary schools under this jurisdiction for purposes of public law 97-35, as revised by the Elementary and Secondary Act of 1965.			
TYPE OR PRINT NAME OF AUTHORIZED OFFICIAL		SIGNATURE OF AUTHORIZED OFFICIAL	
TITLE:			

PUBLIC ELEMENTARY AND SECONDARY  
EDUCATION REVENUES FROM ALL SOURCES

	AMOUNT (omit cents)
<b>a. Property Tax (1110)</b> [Include only Ad Valorem taxes. Do not include penalties and interest or dependent district's property taxes here.]	\$ _____
<b>b. Non-property Tax (1120-1190)</b> [Include Sales and use taxes, income taxes, penalties and interest on taxes, and other taxes. Do not include dependent district's non-property taxes here.]	\$ _____
<b>c. Other Local Government Units-Property Tax (1210)</b> [Include only Ad Valorem taxes for dependent district's property taxes. Do not include penalties and interest here.]	\$ _____
<b>d. Other Local Government Units-Non-Property Tax (1220-1290)</b> [Include Sales and use taxes, income taxes, penalties and interest on taxes, and other taxes. Include dependent district's non-property taxes here.]	\$ _____
<b>e. Tuition From Individuals (1310)</b> [Include tuition from individuals only.]	\$ _____
<b>f. Tuition From Other LEAs Within The State (1320)</b> [Include tuition from other LEAs within the State only.]	\$ _____
<b>g. Transportation Fees From Individuals (1410)</b> [Include transportation fees from individuals only.]	\$ _____
<b>h. Transportation fees from other LEAs Within the State (1420)</b> [Include transportation fees from other LEAs within the state only.]	\$ _____
<b>i. Earnings on Investments (1500-1540)</b> [Include interest on investments, dividends on investments, gains or losses on sale of investments, earnings on investment in real property.]	\$ _____
<b>j. Food Service (excluding federal reimbursements) (1600-1630)</b> [Include daily sales for reimbursable programs, school breakfast programs, special milk programs, and non-reimbursable programs. Also include special functions, Federal reimbursements should appear under 4500.]	\$ _____

## I. REVENUE FROM LOCAL SOURCES

AMOUNT  
(omit cents)

<b>k. Student Activities (1700-1790)</b> [Include admissions, bookstore sales, student organization membership dues and fees, student fees, and other student activity income.]	\$ _____
<b>l. Other Revenue from Local Sources (1330-1340, 1430-1440, 1800, 1900-1990; not 1940)</b> [Include tuition from other LEAs outside the State, and tuition from other sources. Include transportation fees from other LEAs outside the State, and transportation fees from other sources. Include revenues from community service activities operated by an LEA. Include revenue from the rental of real or personal property owned by the school, contributions and donations from private sources, gains or losses on sale of fixed assets of proprietary funds, services provided other LEAs, other local governmental units, other funds, and miscellaneous.]	\$ _____
<b>m. Textbook Revenues (1940)</b> [Include textbook sales and rentals.]	\$ _____
<b>n. Summer School Revenue</b> [Include tuition from students, other LEAs, fees and charges.]	\$ _____
<b>Local Sources of Revenue Subtotal (1000)</b> [EXCLUDE tuition from other LEAs within the State (1320) and transportation fees from other LEAs within the State (1420). Sum a-e, g, i-n.]	\$ _____

## II. REVENUE FROM INTERMEDIATE SOURCES (2000)

[Include all revenues that can be used for any legal purpose desired by an ISA without restriction.  
 Include revenues that must be used for a categorical or restricted purpose.  
 Include revenues to an ISA in lieu of taxes it would have had to pay had its property or other tax base been subject to taxation.  
 Include payments to pension fund by other governmental jurisdiction for the benefit of the LEA, contributions of equipment and supplies, and contributions to fixed assets.]

\$ _____
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## III. REVENUE FROM STATE SOURCES (3000)

[Include all revenues that can be used for any legal purpose desired by an LEA without restriction.  
 Include revenues that must be used for a categorical or specific purpose.  
 Include revenues to an LEA in lieu of taxes it would have had to pay had its property or other tax base been subject to taxation.  
 Include payments to pension fund by other governmental jurisdiction for the benefit of the LEA, contributions of equipment and supplies, and contributions to fixed assets.]

\$ _____
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#### IV. REVENUE FROM FEDERAL SOURCES

AMOUNT  
(omit cents)

<b>a. Grants-in-Aid Direct from the Federal Government (4100, 4300)</b> [Include all revenues that can be used for any legal purpose desired by an LEA without restriction. Include all direct revenue grants to LEA which must be used for a categorical or specific purpose.]	\$ _____
<b>b. Grants-in-Aid from the Federal Government Through the State (4200,4500)</b> [Include all revenues that can be used for any legal purpose desired by an LEA without restriction. Include all revenues through the State as grants to the LEA which must be used for a categorical or specific purpose. Federal reimbursements for food service should appear here.]	\$ _____
<b>c. Grants-in-Aid from the Federal Government Through Other Intermediate Agencies (4700)</b> [Include all revenue grants through an intermediate agency to the LEA.]	\$ _____
<b>d. Other Revenue from Federal Sources (4800, 4900)</b> [Include revenues to an LEA in lieu of taxes it would have had to pay had its property or other tax base been subject to taxation. Include payments made by the Federal Government for the benefit of the LEA, contributions of equipment and supplies, and contributions to fixed assets, and foods donated by the Federal Government to the LEA.]	\$ _____
<b>Federal Sources of Revenue Subtotal (4000)</b>	\$ _____

#### V. OTHER SOURCES OF REVENUE (5000)

[Include bond principal and premiums. Accrued interest realized from the sale of bonds should be included when permitted by State law.  
 Include amounts available from the sale of school property or compensation for the loss of fixed assets. Do not include proprietary funds gain on sale of fixed assets here, but in 1900.]

\$ \_\_\_\_\_

#### TOTAL REVENUE FROM ALL SOURCES

[Should agree with sum of subtotals I, II, III, and IV. DO NOT include other sources of revenue (5000).]

\$ \_\_\_\_\_

PUBLIC ELEMENTARY AND SECONDARY  
EDUCATION EXPENDITURES

I. INSTRUCTION (1000) <sup>1</sup>	AMOUNT (omit cents)
1. Salaries (100) [Include gross salary of those involved in instruction (see footnote) while on the payroll of the LEA.]	\$ _____
2. Employee benefits (200) [Include amounts paid by the LEA on behalf of employees. Examples are group insurance, social security contributions, retirement contributions, tuition reimbursement, unemployment compensation, workmen's compensation, and such other employee benefits as unused sick leave.]	\$ _____
3. Purchased services (300-500; exclude 560) [Include the services of teachers or others who provide instruction to students. Include computer-assisted instructional (CAI) expenditures, travel for instructional staff and per diem expenses. Exclude tuition (560).]	\$ _____
4. Tuition (562, 563, 569) [Include tuition to other LEAs outside the State, tuition to private schools, and other tuition. Exclude (561).]	\$ _____
5. Tuition to Other LEAs Within the State (561)	\$ _____
6. Supplies (600) [Include amounts paid for items that are consumed, worn out or deteriorated through use. Examples include classroom teaching supplies, audiovisual supplies, books and periodicals. Do not include energy expenditures.]	\$ _____
7. Property (700) [Include tangible property of a more or less permanent nature, other than land or buildings or improvements thereon. Examples are machinery, tools, trucks, cars, furniture and furnishings.]	\$ _____
8. Other (800) [Include dues and fees paid by LEAs on behalf of instructional staff for membership in professional or other organizations.]	\$ _____
Instruction Expenditures Subtotal (1000) [DO NOT include tuition to other LEAs within the State (561) or Property (700) in this subtotal.]	\$ _____

<sup>1</sup>Include only regular and part-time teachers, teacher aides, homebound teachers, hospital-based teachers, substitute teachers, and teachers on sabbatical leave. If prorated amount and FTE are not available, also include teaching school nurses, teaching librarians, and teaching departmental chairpersons.

## II. SUPPORT SERVICES (2000)

[See instructions for a more detailed listing under each Support Services function and object.]

## AMOUNT (omit cents)

	Students <sup>2</sup> (2100)	Instructional Staff <sup>3</sup> (2200)	General Administration <sup>4</sup> (2300)
<b>1. Salaries (100)</b> [Include gross salary while on the payroll of the LEA.]	Note: Include salaries only for staff in footnote 2. \$ _____	Note: Include salaries only for staff in footnote 3. \$ _____	Note: Include salaries only for staff in footnote 4. \$ _____
<b>2. Employee benefits (200)</b> [Include amounts paid by the LEA on behalf of employees. Examples are group insurance, social security contributions, retirement contributions, tuition reimbursement, unemployment compensation, workmen's compensation, and such other employee benefits as unused sick leave.]	Note: Include employee benefits only for staff in footnote 2. \$ _____	Note: Include employee benefits only for staff in footnote 3. \$ _____	Note: Include employee benefits only for staff in footnote 4. \$ _____
<b>3. Purchased Services (300-500)</b> [a. Include the services of medical doctors, social workers, psychologists, psychiatrists, audiologists and other consultants providing for student needs. b. Include expenditures for instructional staff (see footnote below). c. Include the services of legal firms, election services and staff relations and negotiations services. Travel for these staff is also included in a, b or c as appropriate.]	Note: Only include 3a here \$ _____	Note: Only include 3b here \$ _____	Note: Only include 3c here \$ _____
<b>4. Supplies (600)</b> [Include amounts paid for items that are consumed, worn out, or deteriorated through use. Examples are attendance supplies, medical supplies, films, tapes, paper supplies, books and periodicals.]	\$ _____	\$ _____	\$ _____
<b>5. Property (700)</b> [Include expenditures for furniture and fixtures, as well as desks, file cabinets, typewriters, duplicating machines, computers, audiovisual equipment and the like.]	\$ _____	\$ _____	\$ _____
<b>6. Other (800)</b> [Include miscellaneous expenditures for goods and services not mentioned above, such as staff membership fees.]	\$ _____	\$ _____	\$ _____
<b>Support Services Expenditures Subtotal (2100-2300)</b> [DO NOT include Property (700) in this subtotal. Sum 100-600, 800 for each column.]	<b>Subtotal 2100</b> \$ _____	<b>Subtotal 2200</b> \$ _____	<b>Subtotal 2300</b> \$ _____

<sup>2</sup>Include only staff in attendance and social work services, guidance, health, speech pathology and audiology.

<sup>3</sup>Include only supervisors of instruction (not department chairmen), curriculum coordinators and inservice training staff, school library staff, audiovisual staff, educational television staff, and staff engaged in the development of computer-assisted instruction.

<sup>4</sup>Include only board of education staff, board secretary/clerk staff relations and negotiations staff, the superintendent's staff, and the superintendent.

## II. SUPPORT SERVICES (2000)

[See instructions for a more detailed listing under each Support Services function and object.]

## AMOUNT (omit cents)

	School Administration <sup>5</sup> (2400)	Operations and Maintenance <sup>6</sup> (2600)	Student Transportation <sup>7</sup> (2700)
<b>1. Salaries (100)</b> [Include gross salary while on the payroll of the LEA.]	Note: Include salaries only for staff in footnote 5. \$ _____	Note: Include salaries only for staff in footnote 6. \$ _____	Note: Include salaries only for staff in footnote 7. \$ _____
<b>2. Employee benefits (200)</b> [Include amounts paid by the LEA on behalf of employees. Examples are group insurance, social security contributions, retirement contributions, tuition reimbursement, unemployment compensation, workmen's compensation, and such other employee benefits as unused sick leave.]	Note: Include employee benefits only for staff in footnote 5. \$ _____	Note: Include employee benefits only for staff in footnote 6. \$ _____	Note: Include employee benefits only for staff in footnote 7. \$ _____
<b>3. Purchased Services (300-500)</b> [a. Include the services of consultants, school scheduling firms, and administrative staff inservice training. b. Include the services of maintenance companies, security services, equipment repair companies and grounds upkeep concerns. c. Include the services of student busing companies and handicapped transportation services.]	Note: Only include 3a here \$ _____	Note: Only include 3b here \$ _____	Note: Only include 3c here \$ _____
<b>4. Supplies (600)</b> [Include amounts paid for items that are consumed, worn out, or deteriorated through use. Examples are books and periodicals, energy expenditures, services received from utility companies, food expenditures from school food service programs, and routine auto and bus maintenance.]	\$ _____	\$ _____	\$ _____
<b>5. Property (700)</b> [Include expenditures for furniture and fixtures, as well as desks, file cabinets, computers, vehicles and machinery.]	\$ _____	\$ _____	\$ _____
<b>6. Other (800)</b> [Include miscellaneous expenditures for goods and services not mentioned above, such as staff membership fees.]	\$ _____	\$ _____	\$ _____
<b>Support Services Expenditures Subtotal (2400-2700)</b> [DO NOT include Property (700) in this subtotal. Sum 100-600, 800 for each column.]	<b>Subtotal 2400</b> \$ _____	<b>Subtotal 2600</b> \$ _____	<b>Subtotal 2700</b> \$ _____

<sup>5</sup>Include only the staff of the office of the principal (including vice principals and other assistants), department chairpersons and the principal.

<sup>6</sup>Include only operations and maintenance supervisor, operation staff (heating, lighting, ventilation, repairing and replacing facilities and equipment), care and upkeep of grounds and equipment staff, vehicle operations and maintenance staff (not student transportation staff) and security services staff.

<sup>7</sup>Include only student transportation supervision staff, and staff for vehicle operation, monitoring of students, and vehicle maintenance.

## II. SUPPORT SERVICES

(2000)

[See instructions for a more detailed listing under each Support Services function and object.]

AMOUNT  
(omit cents)

Other Support Services<sup>8</sup>  
(2500, 2800, 2900)

Total  
by object (100, 200, etc.)

<b>1. Salaries (100)</b>  [Include gross salary while on the payroll of the LEA.]	Note: Include salaries only for staff in footnote 8.  \$ _____	\$ _____
<b>2. Employee benefits (200)</b> [Include amounts paid by the LEA on behalf of employees. Examples are group insurance, social security contributions, retirement contributions, tuition reimbursement, unemployment compensation, workmen's compensation, and such other employee benefits as unused sick leave.]	Note: Include employee benefits only for staff in footnote 8.  \$ _____	\$ _____
<b>3. Purchased Services (300-500)</b> [ Include purchased business support services such as budgeting, payroll, financial accounting, internal auditing, purchasing, warehousing, printing and duplicating; purchased central support services such as planning, research, development, evaluations and data processing services. Travel for these staff is also included here.]	\$ _____	\$ _____
<b>4. Supplies (600)</b> [Include amounts paid for items that are consumed, worn out, or deteriorated through use. Examples are paper supplies, books and periodicals.]	\$ _____	\$ _____
<b>5. Property (700)</b> [Include expenditures for furniture and fixtures, as well as desks, file cabinets, computers, vehicles and machinery.]	\$ _____	\$ _____
<b>6. Other (800)</b> [Include miscellaneous expenditures for goods and services not mentioned above, such as staff membership fees. Include short-term interest payments here.]	\$ _____	\$ _____
<b>Support Services Expenditures Subtotal</b> [DO NOT include Property (700) in this subtotal. Sum 100-600, 800 for each column.]	<b>Subtotal 2500, 2800, 2900</b>  \$ _____	<b>Subtotal all support services (2100-2900)</b>  \$ _____

<sup>8</sup>Business support staff includes the chief business officer, the staff for supervisor of fiscal services, budgeting, payroll, financial accounting, internal auditing, purchasing, warehousing, printing and duplicating staff. Central support staff (2800) includes planning, research, development, evaluation staff, as well as data processing staff. Other support services (2900) is designated for any support staff not included in Support Services (2100-2800).



### III. Operation of Non-Instructional Services

[Include food services operations and enterprise operations (preschool, computer services, handicapped)]

Note: Community Services appear on page 11.

**AMOUNT**  
**(omit cents)**

Food Services  
Operations(3100)<sup>9</sup>

Enterprise Operations (3200)<sup>10</sup>

<b>1. Salaries (100)</b> [Include gross salary while on the payroll of the LEA.]	\$ _____	\$ _____
<b>2. Employee benefits (200)</b> [Include amounts paid by the LEA on behalf of employees. Examples are group insurance, social security contributions, retirement contributions, tuition reimbursement, unemployment compensation, workmen's compensation, and such other employee benefits as unused sick leave.]	\$ _____	\$ _____
<b>3. Purchased Services (300-500)</b> a. [Include purchased food service operations such as Pizza Hut, McDonalds, and SAGA. b. [Include purchased enterprise operations such as computer services, preschool, and handicapped.]	Note: Only include 3a here  \$ _____	Note: Only include 3b here  \$ _____
<b>4. Supplies (600)</b> a. [Include amounts paid for items such as silverware, trays, napkins, plates, etc.] b. [Include amounts paid for items such as computer diskettes, laser toner, etc.]	Note: Only include 4a here  \$ _____	Note: Only include 4b here  \$ _____
<b>5. Property (700)</b> a. [Include expenditures for oven, dishwasher, refrigerator, etc.] b. [Include expenditures for purchases of PCs, modems, printers.]	Note: Only include 5a here  \$ _____	Note: Only include 5b here  \$ _____
<b>6. Other (800); exclude Interest on Bonds (830)</b> [Put 830 in function 5100] [Include miscellaneous expenditures for goods and services not mentioned above.]	\$ _____	\$ _____
<b>Operation of Non-Instructional Services Expenditures Subtotal</b> [DO NOT include Property (700) in this subtotal. Sum 100-600, 800 for each column.]	\$ _____	\$ _____

<sup>9</sup>Note that food services expenditures should be gross expenditures, even if substantially aided by federal nutrition programs. If food services are run as an enterprise operation in your state, enter amounts in 3100 and note practice below column.

<sup>10</sup>Enterprise operations are activities that are financed by user charges [without governmental funds] similar to a private business. Include payments to the enterprise fund by a school system to cover deficit operations. Note below column the types of enterprise operations reported.

#### IV. Direct Program Support

[Include expenditures by SEA or State made on behalf of LEA not classified elsewhere.]

Amount  
(omit cents)

<b>a. Textbooks for Public School Children</b>  1. Include objects 100, 200, 300-500, 600 and 800. DO NOT include Property (700).  2. Property (700) [furniture, fixtures, equipment].	  \$ _____  \$ _____
<b>b. Transportation for Public School Children</b>  1. Include objects 100, 200, 300-500, 600 and 800. DO NOT include Property (700).  2. Property (700) [furniture, fixtures, equipment].	  \$ _____  \$ _____
<b>c. Employee Benefits for Public School Employees</b>  1. Include objects 100, 200, 300-500, 600 and 800. DO NOT include Property (700).  2. Property (700) [furniture, fixtures, equipment].	  \$ _____  \$ _____
<b>d. Direct Program Support for Private School Students</b>  [Include expenditures by SEA or State made for/on behalf of private school students.]	  \$ _____
<b>e. Direct Program Support for Public School Students</b> (specify program name on dotted line)  _____  _____  1. Include objects 100, 200, 300-500, 600 and 800. DO NOT include Property (700).  2. Property (700) [furniture, fixtures, equipment].	     \$ _____  \$ _____
<b>Direct Support Subtotal</b>  [DO NOT include Direct Program Support for Private School Students (d) or any Property (700) in this subtotal. Sum a.1, b.1., c.1., and e.1.]	  \$ _____

#### V. Current Expenditures

[Sum subtotals for I. Instruction (1000), II. Support Services (2000), III. Non-Instruction (3000) (but not Community Services) and IV. Direct Program Support (but not Private School Student Aid). DO NOT include any Property (700) in this total.]

  \$ _____
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**VI. Facilities Acquisition and Construction  
Services (4000)**

**AMOUNT  
(omit cents)**

<p><b>1. Non-Property Expenditures (Construction) (4100-4900)</b> [Include salaries (100), employee benefits (200), purchased professional and technical services (300), purchased property services (400), other purchased services (500), supplies (600) and other expenditures (800).]</p>	<p>\$ _____</p>
<p><b>2. Property Expenditures</b> [Include Land and Improvements (710), and Land and Existing Buildings (720).]</p>	<p>\$ _____</p>
<p><b>3. Equipment</b> [Include expenditures for the initial purchase of newly constructed or renovated schools, and replacement items of equipment (730).]</p>	<p>\$ _____</p>

**VII. Other Uses (5000)**

[Include debt service payments (principal and interest).]

<p><b>a. Debt Services (5100)</b> [Include only long-term debt services (obligations exceeding one year.)]</p> <p><b>1. Interest (830)</b> [include only long term. Interest on current loans (repayable within one year of receiving the obligation) is charged to 2513 and should be reported under other Support Services-other (2500-800).]</p> <p><b>2. Redemption of Principal (910)</b></p>	<p>\$ _____</p> <p>\$ _____</p>
<p><b>Other Uses Subtotal</b></p>	<p>\$ _____</p>

**VIII. Community Services (3300)**

[Include expenditures for child care and community swimming pool.]

**AMOUNT****(omit cents)**

1. Include objects 100, 200, 300-500, 600 and 800. DO NOT include Property (700).	\$ _____
2. Property (700) [furniture, fixtures, equipment]	\$ _____

**IX. Direct Cost Programs**

[Include here educational expenditures for other than public pre-K through 12 programs not shown above.]

a. Non-Public School Programs (program #500) [Do not include property (object 700).]	\$ _____
b. Adult Education (program #600) [Do not include property (object 700).]	\$ _____
c. Community College (program #700) [Do not include property (object 700).]	\$ _____
d. Other (specify program name on dotted line) _____ _____ _____	\$ _____

**IX. Direct Cost Programs**

1. Property (700) [Include property from Non-Public School Programs (#500), Adult Education (#600), Community College (#700) and Other.]	\$ _____
Direct Cost Programs Subtotal [DO NOT include Property (700) in this subtotal.]	\$ _____

**X. Property (700)**

[Total from Property in Instruction (I), Support Services (II), Operation of Non-Instructional Services (III), Direct Program Support (IV), Property Expenditures and Equipment (VI), Community Services (VIII) and Direct Cost Programs (IX).]

\$ _____
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**XI. Total Expenditures For Education**

[Sum Current Expenditures (V), Non-Property Expenditures (VI), Community Services (VIII), Direct Cost Programs (IX) and Property (X). DO NOT include Other Uses (VII).]

\$ _____
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XII. Exclusions from Current Expenditures for State per pupil expenditures (SPPE)	AMOUNT (omit cents) (shaded areas need not be completed)
a. Tuition paid by individuals (1310)	obtained from p. 1 (1310)
b. Transportation fees paid by individuals (1410)	obtained from p.1 (1410)
c. Title I expenditures [Note: DO NOT simply restate revenues received. This item is to contain expenditures.]	
d. Title I carryover expenditures	
e. Title VI expenditures [Note: DO NOT simply restate revenues received. This item is to contain expenditures.]	
f. Title VI carryover expenditures	
g. Food Service revenues (1630)	obtained from p.1 (1630)
h. Student activities revenues (1700-1790)	obtained from p.2 (1700-1790)
i. Textbook revenues (1940)	obtained from p.2 (1940)
j. Summer School Revenues	obtained from p.2
Total Exclusions (sum a..j) (NCES will compute this)	

XIII. Net Current Expenditure as defined by Hawkins-Stafford Education Amendments of 1988 (P.L. 100-297).  
[Subtract Total Exclusions (XII) from Current Expenditures (V)]  
(NCES will compute this)

**XIV. Average Daily Attendance (ADA)**

**Use either method A or B**

<b>A. ADA as defined by State Law</b> [Append definition, statutory citation, length of school year and length of school day.]	
<b>B. ADA as defined by NCES</b> [The aggregate days of attendance of a given school during a given reporting period divided by the number of days in session during this period.]	

**AMOUNT  
(omit cents)**

**XV. State Per Pupil Expenditure** to be used, in part, in the calculation of Federal Entitlements for Chapter 1 (ECIA), Impact Aid, Indian Education and other Federal programs.  
[Divide XIII by XIV.]  
(NCES will compute this)

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